

26 U.S.C. § 7202
Failure to Account for and Pay Over
Withholding and F.I.C.A. (Social Security) Taxes

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7202
_____)	

The grand jury charges:

That on or about the ____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], a resident of [***City***], [***State***], who conducted a business as a sole proprietorship **1** under the name and style of _____, with its principal place of business in [***City***], [***State***], and who, during the first quarter **2** of the year 19__, ending _____, 19__, deducted and collected from the total taxable wages of his [her] employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$____, did willfully fail to truthfully account for and pay over to the Internal Revenue Service said federal income taxes withheld and Federal Insurance Contributions Act taxes due and owing to the United States of America for the said quarter ending _____, 19__.

In violation of Title 26, United States Code, Section 7202.

A True Bill.

 Foreperson

 United States Attorney

NOTES

1 If taxpayer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to account for and pay over withholding and F.I.C.A. (Social Security) taxes due from the corporation.

2 Designate appropriate quarter.